



General Assembly

January Session, 2009

**Governor's Bill No. 846**

LCO No. 2802

\* SB00846VA\_PD\_030309 \*

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by:

SEN. MCKINNEY, 28<sup>th</sup> Dist.

REP. CAFERO, 142<sup>nd</sup> Dist.

**AN ACT CONCERNING THE DISABLED VETERANS' PROPERTY TAX EXEMPTION.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (20) of section 12-81 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective from*  
3 *passage*):

4 (20) Subject to the provisions hereinafter stated, property not  
5 exceeding three thousand dollars in amount shall be exempt from  
6 taxation, which property belongs to, or is held in trust for, any resident  
7 of this state who has served, or is serving, in the Army, Navy, Marine  
8 Corps, Coast Guard or Air Force of the United States and (1) has a  
9 disability rating by the Veterans' Administration of the United States  
10 amounting to ten per cent or more of total disability, provided such  
11 exemption shall be fifteen hundred dollars in any case in which such  
12 rating is between ten per cent and twenty-five per cent; two thousand  
13 dollars in any case in which such rating is more than twenty-five per  
14 cent but not more than fifty per cent; twenty-five hundred dollars in

15 any case in which such rating is more than fifty per cent but not more  
16 than seventy-five per cent; and three thousand dollars in any case in  
17 which such person has attained sixty-five years of age or such rating is  
18 more than seventy-five per cent; or (2) is receiving a pension, annuity  
19 or compensation from the United States because of the loss in service  
20 of a leg or arm or that which is considered by the rules of the United  
21 States Pension Office or the Bureau of War Risk Insurance the  
22 equivalent of such loss. If such veteran lacks such amount of property  
23 in his or her name, so much of the property belonging to, or held in  
24 trust for, his or her spouse, who is domiciled with him or her, as is  
25 necessary to equal such amount shall also be so exempt. When any  
26 veteran entitled to an exemption under the provisions of this section  
27 has died, property belonging to, or held in trust for, his or her  
28 surviving spouse, while such spouse remains a widow or widower, or  
29 belonging to or held in trust for his or her minor children during their  
30 minority, or both, while they are residents of this state, shall be exempt  
31 in the same aggregate amount as that to which the disabled veteran  
32 was or would have been entitled at the time of his or her death. No  
33 individual entitled to exemption under this subdivision and under one  
34 or more of subdivisions (19), (22), (23), (25) and (26) of this section shall  
35 receive more than one exemption. No individual shall receive any  
36 exemption to which he or she is entitled under this subdivision until  
37 he or she has complied with section 12-95 and [until he or she has, in  
38 each year in which such exemption is being sought, submitted  
39 evidence satisfactory to the assessors as to his or her actual disability  
40 rating on the assessment day as of which such exemption is being  
41 sought, except that proof of disability of persons who have attained the  
42 age of sixty-five years or who have presented Veterans' Administration  
43 certificates showing permanent total disability need be filed but once]  
44 has submitted proof of his or her disability rating, as determined by  
45 the Veterans' Administration of the United States, to the assessor of the  
46 town in which the exemption is sought. If there is no change to an  
47 individual's disability rating, such proof shall not be required for any  
48 assessment year following that for which the exemption under this  
49 subdivision is granted initially. If the Veterans' Administration of the

50 United States modifies a veteran's disability rating, such modification  
 51 shall be deemed a waiver of the right to such exemption until proof of  
 52 disability rating is submitted to the assessor and the right to such  
 53 exemption is established as required initially. Any person who has  
 54 been unable to submit evidence of disability rating in the manner  
 55 required by this subdivision, or who has failed to submit such  
 56 evidence as provided in section 12-95, may, when he or she obtains  
 57 such evidence, [satisfactory to the assessors,] make application to the  
 58 collector of taxes within one year after he or she obtains such proof or  
 59 within one year after the expiration of the time limited in section 12-95,  
 60 as the case may be, for abatement in case the tax has not been paid, or  
 61 for refund in case the whole tax has been paid, of such part or the  
 62 whole of such tax as represents the service exemption. Such abatement  
 63 or refund may be granted retroactively to include the assessment day  
 64 next succeeding the date as of which such person was entitled to such  
 65 disability rating as determined by the Veterans' Administration of the  
 66 United States, but in no case shall any abatement or refund be made  
 67 for a period greater than three years. The collector shall, after  
 68 examination of such application, refer the same, with his  
 69 recommendations thereon, to the board of selectmen of a town or to  
 70 the corresponding authority of any other municipality, and shall  
 71 certify to the amount of abatement or refund to which the applicant is  
 72 entitled. Upon receipt of such application and certification, the  
 73 selectmen or other duly constituted authority shall, in case the tax has  
 74 not been paid, issue a certificate of abatement or, in case the whole tax  
 75 has been paid, draw an order upon the treasurer in favor of such  
 76 applicant for the amount without interest which represents the service  
 77 exemption. Any action so taken by such selectmen or other authority  
 78 shall be a matter of record and the tax collector shall be notified in  
 79 writing of such action.

This act shall take effect as follows and shall amend the following sections:

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| Section 1 | <i>from passage</i> | 12-81(20) |
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**VA**

*Joint Favorable C/R*

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